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HOUSE BILL 625

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Danice Picraux

AN ACT

RELATING TO TAXATION; PROVIDING A GROSS RECEIPTS TAX DEDUCTION FOR RECEIPTS OF A HOME HEALTH AGENCY FROM PROVIDING MEDICAL AND OTHER HEALTH SERVICES TO MEDICARE BENEFICIARIES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-9-77.1 NMSA 1978 (being Laws 1998, Chapter 96, Section 1, as amended) is amended to read:

"7-9-77.1. DEDUCTION--GROSS RECEIPTS TAX--CERTAIN MEDICAL AND HEALTH CARE SERVICES. --

A. Receipts from payments by the United States government or any agency thereof for provision of medical and other health services by medical doctors and ~~[osteopaths]~~ osteopathic physicians or of medical, other health and palliative services by a hospice or home health agency to medicare beneficiaries pursuant to the provisions of Title

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1 XVIII of the federal Social Security Act may be deducted from  
2 gross receipts.

3 B. For the purposes of this section:

4 (1) "home health agency" means a for-profit  
5 entity that is licensed by the department of health and  
6 certified by the federal centers for medicare and medicaid  
7 services as a home health agency;

8 ~~[(1)]~~ (2) "hospice" means a for-profit entity  
9 licensed and certified by the department of health as a  
10 hospice; [and

11 ~~(2)]~~ (3) "medical doctors [and osteopaths]"  
12 means persons licensed to practice [under Section 61-6-11, or  
13 61-10-11 NMSA 1978] medicine pursuant to the provisions of the  
14 Medical Practice Act; and

15 (4) "osteopathic physicians" means persons  
16 licensed to practice as osteopathic physicians pursuant to the  
17 provisions of Chapter 61, Article 10 NMSA 1978. "

18 Section 2. EFFECTIVE DATE. --The effective date of the  
19 provisions of this act is July 1, 2003.

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